

County Executive Office

Jan Christofferson, County Executive Officer

NONDEPARTMENTAL OPERATIONS

Appropriation	Actual 2004-05	Allocated Positions	BOS Adopted 2005-06	Allocated Positions
General Fund Appropriation for Contingencies	0	0	5,153,708	0
Health & Human Services - General Fund Contribution	4,612,276	0	2,243,584	0
Community & Agency Support	4,591,200	0	6,203,944	0
Public Safety Fund - General Fund Contribution	39,645,439	0	50,314,395	0
Contribution to Other Debt Service	893,590	0	889,218	0
Community Development Grants & Loans	1,661,899	0	3,980,940	0
Criminal Justice CEO	143,684	0	600,001	0
Gold Country Tourism & Promotions	245,070	0	350,754	0
Lake Tahoe Tourism & Promotions	3,536,571	0	4,600,633	0
Open Space Fund	1,128,031	0	1,615,882	0
Countywide Systems (Internal Service Fund)*	2,826,854	0	2,719,199	0
Total:	\$ 59,284,614	0	\$ 78,672,258	0

* Budget includes total operating expenses and fixed assets

County Executive Comments And Recommendations

In the appropriation *General Fund Appropriation for Contingencies*, recommended operating contingencies are approximately 1.5% of General Fund budgeted operating expenditures at \$4.3 million. These funds are to be used for emergency expenditures or unanticipated revenue shortfalls that may occur in the General Fund during the fiscal year. Funding of \$1.1 million is included for operating costs or revenue decreases, and for items that need to be carried forward and re-budgeted from the prior fiscal year. In addition, \$500,000 has been set aside for new maintenance costs associated with the Auburn Justice Center and Land Development buildings, which are expected to open toward the end of FY 2005-06. Funding is also included for three months of debt service and lease payments associated with the South Placer Criminal Justice project (\$991,666).

The recommended budget includes the primary sources of general-purpose revenue for the General Fund, which in turn provides the source of funding for all non-subsvented or reimbursed programs. Chief among these revenues are secured property taxes (\$73.2 million), sales tax from the unincorporated areas of the County (\$12.9 million), and the General Fund's share of Transient Occupancy Tax or hotel/motel taxes (\$2.9 million). *Secured property taxes* are the largest single revenue received by the County and have been budgeted with an anticipated increase of 10%. Due to State legislative actions, these same revenues have been reduced to include a second year of property tax reductions of \$2.2 million (funds revert to the State). Also in conjunction with the State Budget, Placer County sales tax revenue has been budgeted in two categories, Bradley Burns Triple Flip (\$3.1 million) and Sales and Use Tax (\$9.8 million). The *general sales tax* received from the unincorporated area makes up the second largest general tax revenue received by the General Fund, and it is highly sensitive to changes in consumer confidence and household income.

The recommended budget includes Property Tax in Lieu of Vehicle License Fee (VLF) revenues (\$19.4 million) and utility franchise revenues (\$1.3 million). In FY 2004-05, the State redirected VLF funds away from cities and counties, and in lieu of these funds under the Revenue and Taxation Code Section 97.7, Placer County receives property tax monies for which estimates are paid out in December and April. A true up of actual dollars received occurs in the following fiscal year, where the VLF adjustment amount will shift from estimate to actual. State Controller estimates place Placer County's share of these dollars at \$19.4 million (FY 2004-05).

Department requested funding considerations for Final Budget:

- Provision to the General Reserve / 5% of operating expenses (\$1.5 million)
- Provision to Fixed Asset Depreciation Reserve (\$1.2 million)
- Provision for Debt Service (\$2 million)
- Provision for Retiree Health (up to \$30 million)

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Funding in the *Contribution to Health and Human Services* (HHS) budget is consistent with last year, however, the department continues to be challenged with the rising costs of providing services that cannot be supported by flat state and federal revenues. In the fall, upon review of the State's final adopted budget, the County Executive Office may recommend alternative funding options to maintain HHS services such as the cancellation of reserves, revenue increases or expenditure reductions. Over the last several years, a reserve was built to address future program funding needs associated with caseload growth in economic downturns. With the increase in Placer County's projected population growth there continues to be an ever-increasing demand for these HHS services; a demand that is not supported by State and Federal funding levels. The County Executive Office will continue to work closely with HHS management to address these concerns, and assist with implementation of priorities as identified by the Board of Supervisors.

Community and Agency Support funding recommendations are for the following agencies and services:

1.	Contribution to General Liability Insurance	1,061,369
2.	Contribution to Open Space	1,000,000
3.	Contribution for County Library	867,450
4.	PCWA – licensing	500,000
5.	Legislative Advocate Contracts	300,905
6.	Miscellaneous Agencies, Contributions & Services	256,338
7.	Loan to Dry Creek Fire CSA 28 Zone 165	250,000
8.	West Nile Virus Funding	200,000
9.	Contribution to Placer County Redevelopment	165,000
10.	Professional Services – various	151,000
11.	Placer County Arts Council	120,000
12.	Sierra-Sacramento Valley Emergency Medical Services	114,542
13.	Fire District Radio Charges	114,152
14.	Special Community Contributions – Revenue Sharing	100,000
15.	Contribution to Flood Control District	98,496
16.	Placer County Resource Conservation District Services	89,121
17.	Senior Initiatives	80,000
18.	County Imaging Project	74,611
19.	Placer County Air Pollution Control District	53,323
20.	Tahoe Regional Planning Agency	42,000
21.	California State Association of Counties (CSAC)	38,022
22.	Area 4 Agency on Aging	36,927
23.	Law Enforcement Chaplaincy	35,000
24.	County Fairgrounds Programs	25,000
25.	Sierra Planning Organization	16,000
26.	Sierra Economic Development District	14,430
27.	Regional Council of Rural Counties	12,900
28.	Local Chambers – Memberships & Contributions	12,500
29.	Sacramento Area Council of Governments	12,312
30.	American River Authority	10,000

	Total	\$5,851,398
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This budget receives revenue from emergency medical service surcharges on fines to reimburse a portion of the Sierra Sacramento Valley Emergency Medical Services cost (\$40,000) and reimbursements from Facilities Services and Planning for lobbying contracts (\$53,905).

Department requested funding considerations for final budget:

- Additional General Fund contribution to Open Space for Consumer Price Index (\$200,000)
- General Liability Contribution for Non Tort (\$500,000)

The General Fund *Contribution to Public Safety* provides an increased level of funding for public safety departments to maintain current operations and service levels for FY 2005-06: Probation \$8,478,475, District Attorney \$7,910,578, Sheriff \$30,371,922 and a grant match of \$180,411 (boat tax). The General Fund contribution to public safety departments has increased \$7,637,601 over FY 2004-05 for a total of \$47,060,977, which represents an increase of 20% overall. Also recommended are contributions to the Local Agency Formation Commission (LAFCO) of \$143,202, County Fire Protection \$898,010 and funding for Juvenile Justice Strategic Planning of \$100,000.

Department requested funding considerations for final budget:

- Fire Protection contribution for infrastructure reserves (\$500,000)

The *Contribution to Other Debt Service* appropriation provides funding for the General Fund's portion of county debt. Recommended expenditures include only the net un-reimbursed costs for county debt service to be transferred to the Other Debt Service budget (# 89360).

The *Community Development Grants and Loan Fund* consists of expenditures made on behalf of several federal and local programs. These programs include: Community Development Block Grant (CDBG) General Allocation and Native American grants, HOME, CDBG and Home Program Income, and Affordable Housing Trust Program Funds. These programs primarily benefit low-income persons through housing and public improvements, housing rehabilitation, and reduction of blighted conditions. CEO recommends the requested funding of \$1,861,459, which is offset by grants and program income.

The *Criminal Justice Other Programs* appropriation contains four separate and distinct programs:

- 1) Court Operations - estimated revenues consist of court ordered fees, fines, assessments, forfeitures, and penalties, which are collected principally by Revenue Services, a division of Administrative Services. These revenues directly offset state court operational costs that remain the County's direct responsibility in accordance with Rule 810 of the California Court and various Government Codes pursuant to the Trial Court Funding Act of 1997, which transferred the majority of county courts costs to the State. Revenues also offset a required annual Maintenance of Effort (MOE) obligation to the state of \$2,454,711 (combined fixed value and variable based on revenues). The following initiatives will apply in FY 2005-06:
 - Revenue Enhancement - SB940, and more recently, SB246, prescribes required court and county collaborative efforts to enhance justice related revenue. A multi disciplinary Placer County and Superior Court collaborative project resulted in minor collections' process changes; and other project recommendations are geared toward enhancing revenue and continuing and increasing close working relationships between the Courts and related county departments.
 - Uniform Civil Fee Proposal - To address the complexity and lack of statewide uniformity in the existing civil fee structure, the State's Judicial Council drafted legislation to streamline the existing civil fee structure. Generally, this proposal involves collapsing a number of existing fees into a single fee, as well as possibly raising some fees. If approved, this proposal could increase county administrative burden to assure that funding levels are maintained for the Dispute Resolution Program and the Law Library.

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- Undesignated Fees - Pursuant to AB1759, last year the state Administrative Office of the Courts required that all counties pay a share of undesignated fees based on statewide estimates, which was determined to be at least \$31million per year statewide. Although the AB1759 requirement ends in FY 2004-05, the Governor's FY 2005-06 budget presented a continuing assessment for shifting these funds to the state. If related allocation methodology is applied similar to the last 2 years, Placer County's share will be \$172,901.
 - Trial Court Facilities Act of 2002 - SB1732 enacted the Trial Court Facilities Act of 2002; as such, this budget's future will be affected by related courthouse transfers to the state and a related Facilities MOE to the state will be added to fund facility related expenses.
- 2) Dispute Resolution Program – pursuant to a Request for Proposal process, a 2-year contract for \$60,000 per year was awarded to the Placer Dispute Resolution Services, Inc., a non-profit organization. The contract award will run through FY 2005-06, with an extension option for two 1-year continuances. Dispute Resolution and mediation services are funded through an \$8.00 surcharge to court civil filing fees. Issues that may be resolved outside of the formal legal system through mediation processes include problems between neighbors, family members, students, employees and employers, property owners and tenants, businesses and consumers, business partners, and local government and constituents. Trained mediators work in a strictly volunteer capacity, contract funding covers training and general administrative costs, including costs to maintain the volunteer governing board.
- 3) Indigent Public Defense Program – a 100% county obligation, the program funds legal defense costs for indigent persons charged with criminal offenses. It is operated principally through contracts: the primary indigent defense contract totals \$4,111,360; and the first level conflict (when legal conflicts exist with the primary contractor) contract totals \$722,900. Legal conflict cases below the first level are handled by a panel of private sector attorneys appointed by the court. Legal conflicts usually involve cases with multiple defendants, as a single law firm is prohibited from defending multiple defendants in the same case. Program costs also include ancillaries such as expert witnesses, psychological examinations, laboratory tests for drugs, and investigators. Program revenue is usually limited to the collection of attorney fees imposed by the courts and charged to defendants based on a uniform assessment of ability to pay.
- 4) Grand Jury – The Placer County Grand Jury is an investigating body with the authority to: act as a watchdog on local government, including special districts; investigate citizen complaints; and assist in criminal matters at the request of the district attorney. The grand jury is part of the County's judicial system, and although it is advised by the Superior Court and authorized by the California State Constitution, it is not accountable to elected officials or government employees, and its unbiased and impartial findings and recommendations are public record. Grand Jury costs are predominantly consistent from year to year, and with the suspension of unfunded mandates, there are no current revenue offsets.

The *Gold Country Advertising and Promotions* budget is slightly lower than the prior year due to a decrease in A87 costs. Recommended amounts provide funding for the Office of Economic Development to administer an agreement with the Placer Visitors' Council for western slope visitor promotions. Also included are minor costs for accounting, printing, and miscellaneous promotional services and activities, and \$50,000 is rebudgeted to renovate the main entrance to the County Fairgrounds in Roseville. This budget is funded from the County's western slope Transient Occupancy Tax (TOT) estimated at \$205,000 for FY 2005-06 and interest earnings. Expenditures may be adjusted at final budget based on actual revenue realization for FY 2004-05. Carryover fund balance is expected to cover the net county cost.

The *Lake Tahoe Tourism and Promotions* budget will fund a contract with the North Lake Tahoe Resort Association (NLTRA) for administration of the various marketing, visitor services, and capital improvement programs. Also included is funding for county financial system charges, an annual NLTRA management audit and revenue records audits, sheriff patrol, animal control, and beach and trail maintenance costs. Tahoe Transient Occupancy Tax revenues are budgeted at \$4.1 million, the same as FY 2004-05. This estimate is based on current revenue indicators. Revenue estimates, carryover fund balance and expenditure figures may be adjusted in final budget if supported by additional information. The estimated \$4,100,000 generated by the 10% Tahoe area TOT rate is recommended in the budget as follows: (1) Marketing Services to receive 42% or \$1,722,000; (2) Visitor

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Information and Support Services to receive 11% or \$451,000; and (3) Tahoe Capital Improvement Services will receive 47% or \$1,927,000.

The *Open Space Fund* continues to provide funding for acquisition, development and maintenance of open space projects in support of the Placer Legacy goals and objectives. In FY 2004-05 the County canceled reserves for the acquisition of Didion Ranch (\$792,500), which included a gift of a conservation easement and a fee title acquisition of 220 acres for an open space regional park. This acquisition serves as a contiguous property addition to the 960-acre Spears Ranch parcel that was acquired in FY 2003-04. During the current fiscal year, the County also acquired a 16-acre conservation easement, Gould property, along the South Fork Yuba River in Cisco Grove (\$89,922). The Open Space recommended budget included funding for the Squaw Valley undergirding project (\$50,000). In FY 2005-06 this fund will receive a \$1 million from a General Fund contribution, and interest earnings of \$30,000 that will be used for future acquisition and development of properties. Reserves continue to be a key factor in the County's ability to improve the properties previously acquired; costs are projected to be between \$3 and \$4 million. It should be noted that an additional contribution has been included in the Parks budget for trail acquisition and development (\$300,000). Of this amount, \$100,000 will fund Park staff's salary and benefits, as they provide the ongoing maintenance for the County Regional Trails Program consistent with Placer Legacy goals.

Department requested funding considerations for final budget:

- Additional General Fund contribution for Consumer Price Index (\$200,000)
- Acquisition development and maintenance funding (\$1.4 million)

The *Countywide Systems Internal Service Fund* provides a central source of funding and budget control for the development and implementation of significant and comprehensive automation projects that have countywide application and benefit. The Information Technology Executive Steering Committee reviews and approves proposals for various automation projects that may be included in this fund. Current projects include continued implementation of the Payroll/Personnel Automation Project to replace the old payroll system and to automate Personnel tasks, a new system to track building permits and a new system for employee performance evaluation. Additional projects in various stages of review and development include modernization of the Regional Public Safety Data and Communications System, Public Safety Radio Replacement Project and a system to allow on-line county business transactions and inquiry by the public through the Internet. Recommended expenditures are reduced in FY 2004-05 for some major projects that have been completed. Expenditures include ongoing maintenance costs and equipment leases for the Performance Accounting System (PAS) and Payroll / Personnel System. The recommended expenditures of this fund are offset by revenue derived from fees charged to other departments for the purchase of countywide systems and applications and from direct contributions from the County's General Fund.

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Final Budget Changes from the Proposed Budget

In the appropriation *General Fund Appropriation for Contingencies*, the operating contingency was reduced by \$1.7 million and the funds were allocated throughout the County budget. Revenues were increased for secured property tax (\$1.2 million), supplemental property tax (\$1 million), property tax in lieu VLF (\$647,108), and other revenues (\$867,715).

Final budget adjustments for the *Contribution to Health and Human Services* appropriation include increased realignment revenue (\$2,046,680), and corresponding placeholder funding in that same amount that will be allocated to individual HHS appropriations with the department's mid-year budget revisions.

Community and Agency Support remaining expenditures for Title III grants were re-budgeted with the final budget (\$60,631), and corresponding revenues were received in the prior fiscal year. Expenditures were increased to provide a contribution to the Countywide Systems Fund for additional costs associated with the ACORN system (\$100,000) and increase the contribution to the Open Space Fund (\$250,000). Revenues were increased to reflect reimbursement from forest reserve revenue for dues to Truckee/North Tahoe TMA (\$2,000).

The *Contribution to Public Safety* final budget adjustments increase funding for the Fire Protection Fund for equipment replacement (\$200,000), provides one-time funding for 2 inmate transport vans (\$600,000), and increased contributions for the District Attorney (\$482,271) and Sheriff budgets (\$545,019).

The *Criminal Justice CEO* appropriation will receive one time funding from the General Fund (\$713,505) to fund 2 vans for inmate transport to the new South Placer Justice Center (\$600,000). Other expenditures have been reduced to balance the fund: professional services (\$300,000), special department expense (\$200,000) and contingencies (\$352,892).

Contribution to Other Debt Service

None

The final budget adjustments in the *Community Development Grants and Loan Fund* include grant awards (\$1,810,350) and expenditures (\$2,119,481). Additional grant awards include over \$1,600,000 for Auburn Plaza improvements and \$400,000 for residential home rehabilitation, \$218,000 of which is for Native American home rehabilitation.

Criminal Justice Other Programs included \$75,000 with the final budget to fund a fire system at the Auburn Courthouse.

The *Gold Country Advertising and Promotions* budget increased funding for the Visitors Council contract (\$32,360), reduced other expense categories (\$4,391), and canceled reserves \$26,128.

The *Lake Tahoe Tourism and Promotions* budget increased funding for the North Lake Tahoe Resort Association contract (\$500,623) and added funding to reserves \$7,130).

The final budget adjustments in the *Open Space Fund* include rebudgeted services and supplies (\$19,300) and land acquisition (\$20,168), the transfer of funds to the Capital Project Fund for improvements at Didion (\$1,088,992), Gould (\$172,422), Motamedi (\$12,500), Spears (\$55,000) and other properties (\$32,500). In addition, the Open Space Fund will reimburse the Planning Department for CEQA work related to Didion / Spears (\$90,000) and restoration at Spears Ranch (\$75,000). Revenues have been increased \$250,000 by an augmentation of the General Fund contribution, and reduced for the State Open Space Subvention (\$2,000). The balance of funds available will be placed in a reserve for future open space acquisition.

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Expenditures in the *Countywide Systems* budget have been increased to re-budget funding for the Countywide radio project (\$183,801) and performance impact and permitting projects (\$726,549). Expenditures were also increased for consultant work and training for the ACORN payroll system (\$276,200) and to pay interest on an outstanding loan from the general fund (\$30,000). Carryover fund balance will fund the increased expenditures.

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APPROPRIATION FOR CONTINGENCIES FUND 100 / APPROPRIATION 09992

	Actual 2003-04	Actuals 2004-05	Requested 2005-06	Recommended 2005-06	Change %	Adopted 2005-06
Expenditures						
Appropriations for Contingencies	\$ -	\$ -	\$ 8,000,000	\$ 6,926,793	100%	\$ 5,153,708
Gross Budget:	-	-	8,000,000	6,926,793	100%	5,153,708
Intra Fund Credits	-	-	-	-	0%	-
Net Budget:	\$ -	\$ -	\$ 8,000,000	\$ 6,926,793	100%	\$ 5,153,708
Revenue						
Taxes	\$ 86,577,521	\$ 114,536,288	\$ 117,432,798	\$ 117,546,815	3%	\$ 121,311,770
Licenses, Permits and Franchises	1,333,356	1,344,655	1,333,356	1,333,356	-1%	1,333,356
Fines, Forfeits and Penalties	3,752,239	3,660,096	2,889,839	2,889,839	-21%	2,889,839
Intergovernmental Revenue	11,611,265	6,777,147	549,445	546,945	-92%	546,945
Charges for Services	2,528,903	5,115,399	9,443,067	9,226,981	80%	9,226,981
Total Revenue:	105,891,416	131,538,456	131,648,505	131,543,936	0%	135,308,891
Net County Cost:	<u>\$ (105,891,416)</u>	<u>\$ (131,538,456)</u>	<u>\$ (123,648,505)</u>	<u>\$ (124,617,143)</u>	-5%	<u>\$ (130,155,183)</u>
Allocated Positions	-	-	-	-	0%	-

To appropriate funds for unbudgeted emergency or necessary expenses; to be a source of funds to offset unanticipated shortages; to fund the General Fund portion of debt service; and to contain the estimated general-purpose revenues that fund the unreimbursed portions of General Fund department appropriations. During the year, funds may be appropriated from this budget unit only upon a four-fifths vote of the Board of Supervisors.

HEALTH AND HUMAN SERVICES GENERAL FUND CONTRIBUTION FUND 100 / APPROPRIATION 43000

	Actual 2003-04	Actuals 2004-05	Requested 2005-06	Recommended 2005-06	Change %	Adopted 2005-06
Expenditures						
Services and Supplies	\$ 15,910	\$ 12,219	\$ 140,000	\$ -	-100%	\$ 2,046,680
Other Charges	16,238	784	44,061	44,061	5520%	44,061
Other Financing Uses	3,995,033	4,543,611	-	-	-100%	-
Intra Fund Charges	65,662	55,662	152,315	152,843	175%	152,843
Appropriations for Contingencies	-	-	-	-	0%	-
Gross Budget:	4,092,843	4,612,276	336,376	196,904	-96%	2,243,584
Intra Fund Credits	-	-	-	-	0%	-
Net Budget:	\$ 4,092,843	\$ 4,612,276	\$ 336,376	\$ 196,904	-96%	\$ 2,243,584
Revenue						
Intergovernmental Revenue	\$ 17,432,898	\$ 19,094,374	\$ 18,168,994	\$ 18,168,994	-5%	\$ 20,215,674
Charges for Services	76,441	95,872	-	-	-100%	-
Total Revenue:	17,509,339	19,190,246	18,168,994	18,168,994	-5%	20,215,674
Net County Cost:	<u>\$ (13,416,496)</u>	<u>\$ (14,577,970)</u>	<u>\$ (17,832,618)</u>	<u>\$ (17,972,090)</u>	23%	<u>\$ (17,972,090)</u>
Allocated Positions	-	-	-	-	0%	-

The *Contribution to Health and Human Services* budget accounts for \$196,904 of the total \$22.3 million General Fund support, with the balance reflected in individual Health and Human Services department budgets. Included in the budget are realignment revenues and vehicle license fee (VLF) transfers that, by law, must pass through the General Fund prior to allocation for other funds.

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COMMUNITY AND AGENCY SUPPORT FUND 100 / APPROPRIATION 10070

	Actual 2003-04	Actuals 2004-05	Requested 2005-06	Recommended 2005-06	Change %	Adopted 2005-06
Expenditures						
Services and Supplies	\$ 1,517,879	\$ 1,350,769	\$ 1,435,825	\$ 1,435,825	6%	\$ 1,435,825
Other Charges	317,977	405,881	1,311,792	1,311,792	223%	1,372,423
Other Financing Uses	4,199,658	2,817,139	3,303,781	3,103,781	10%	3,453,781
Intra Fund Charges	400,926	77,411	-	-	-100%	-
Intra Fund Credits	(60,000)	(60,000)	(58,085)	(58,085)	-3%	(58,085)
Net Budget:	<u>\$ 6,376,440</u>	<u>\$ 4,591,200</u>	<u>\$ 5,993,313</u>	<u>\$ 5,793,313</u>	26%	<u>\$ 6,203,944</u>
Revenue						
Fines, Forfeits and Penalties	\$ 137,192	\$ 103,332	\$ 40,000	\$ 40,000	-61%	\$ 40,000
Revenue from Use of Money and Property	-	44,885	-	-	-100%	-
Intergovernmental Revenue	-	86,025	-	-	-100%	2,000
Miscellaneous Revenue	120,516	-	-	-	0%	-
Other Financing Sources	17,500	-	-	-	0%	-
Special Items	-	1,663,987	-	-	-100%	-
Total Revenue:	<u>275,208</u>	<u>1,898,229</u>	<u>40,000</u>	<u>40,000</u>	-98%	<u>\$ 42,000</u>
Net County Cost:	<u>\$ 6,101,232</u>	<u>\$ 2,692,971</u>	<u>\$ 5,953,313</u>	<u>\$ 5,753,313</u>	114%	<u>\$ 6,161,944</u>
Allocated Positions	-	-	-	-	0%	-

The Community and Agency Support appropriation provides funding for other agencies, operating and proprietary funds, and to contractors for professional and special services rendered to Placer County.

CONTRIBUTION TO PUBLIC SAFETY FUND 100 / APPROPRIATION 21700

	Actual 2003-04	Actuals 2004-05	Requested 2005-06	Recommended 2005-06	Change %	Adopted 2005-06
Expenditures						
Services and Supplies	\$ 223,289	\$ 191,653	\$ 234,202	\$ 234,202	22%	\$ 234,202
Other Financing Uses	38,659,315	39,453,786	47,950,832	47,958,987	22%	49,899,782
Intra Fund Charges	-	-	180,411	180,411	100%	180,411
Net Budget:	<u>\$ 38,882,604</u>	<u>\$ 39,645,439</u>	<u>\$ 48,365,445</u>	<u>\$ 48,373,600</u>	22%	<u>\$ 50,314,395</u>
Revenue						
Miscellaneous Revenue	\$ (3,052)	\$ -	\$ -	\$ -	0%	\$ -
Total Revenue:	<u>(3,052)</u>	<u>-</u>	<u>-</u>	<u>-</u>	0%	<u>-</u>
Net County Cost:	<u>\$ 38,885,656</u>	<u>\$ 39,645,439</u>	<u>\$ 48,365,445</u>	<u>\$ 48,373,600</u>	22%	<u>\$ 50,314,395</u>
Allocated Positions	-	-	-	-	0%	-

This allocation provides the General Fund contribution to the Sheriff, District Attorney and Probation Departments. In addition, this budget includes an annual contribution to the Fire Control Fund for county fire protection services and Local Agency Formation Commission (LAFCO).

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CONTRIBUTION TO OTHER DEBT SERVICE FUND 100 / APPROPRIATION 89350

	Actual 2003-04	Actuals 2004-05	Requested 2005-06	Recommended 2005-06	Change %	Adopted 2005-06
Expenditures						
Services and Supplies	\$ 16,023	\$ 1,843	\$ 1,523	\$ 1,523	-17%	\$ 1,523
Other Financing Uses	844,628	891,747	887,695	887,695	0%	\$ 887,695
Net Budget:	<u>\$ 860,651</u>	<u>\$ 893,590</u>	<u>\$ 889,218</u>	<u>\$ 889,218</u>	0%	<u>\$ 889,218</u>
Net County Cost:	<u>\$ 860,651</u>	<u>\$ 893,590</u>	<u>\$ 889,218</u>	<u>\$ 889,218</u>	0%	<u>\$ 889,218</u>
Allocated Positions	-	-	-	-	0%	-

In 1994, Placer County borrowed \$4.58 million from the North Lake Tahoe Financing Authority, through a lease purchase agreement financed by Certificates of Participation, for the construction of a new jail kitchen and certain energy conservation improvements. In February 1997, the County borrowed an additional \$15 million from the North Lake Tahoe Financing Authority to construct a new Administrative and Emergency Services Building. Both borrowings were for 27½ years with October 1, 2021 the final repayment date for the jail kitchen, and June 1, 2024 for the administrative building. In May 1998, the County borrowed \$13.2 million to construct the new Juvenile Detention Facility and refinanced the 1994 jail kitchen due to lower interest rates, with retirement of the 1994 issue. The Juvenile Hall portion of the new borrowing was for 27 years, with the final payment due July 2025.

COMMUNITY DEVELOPMENT GRANTS & LOANS FUND 104 / APPROPRIATION 22770

	Actual 2003-04	Actuals 2004-05	Requested 2005-06	Recommended 2005-06	Change %	Adopted 2005-06
Expenditures						
Services and Supplies	\$ -	\$ 629,981	\$ 651,644	\$ 651,644	3%	\$ 533,182
Other Charges	-	1,074,867	1,209,815	1,209,815	13%	3,397,758
Other Financing Uses	-	(42,949)	-	-	-100%	50,000
Gross Budget:		<u>1,661,899</u>	<u>1,861,459</u>	<u>1,861,459</u>	12%	<u>3,980,940</u>
Net Budget:	<u>\$ -</u>	<u>\$ 1,661,899</u>	<u>\$ 1,861,459</u>	<u>\$ 1,861,459</u>	12%	<u>\$ 3,980,940</u>
Revenue						
Revenue from Use of Money and Property	\$ -	\$ 11,934	\$ -	\$ -	-100%	\$ -
Intergovernmental Revenue	\$ -	\$ 1,011,540	\$ 1,157,825	\$ 1,157,825	14%	\$ 2,901,093
Miscellaneous Revenue	-	695,948	570,000	570,000	-18%	720,716
Other Financing Sources	-	2,773,704	133,634	133,634	-95%	50,000
Total Revenue:	<u>-</u>	<u>4,493,126</u>	<u>1,861,459</u>	<u>1,861,459</u>	-59%	<u>3,671,809</u>
Net County Cost:	<u>\$ -</u>	<u>\$ (2,831,227)</u>	<u>\$ -</u>	<u>\$ -</u>	-100%	<u>\$ 309,131</u>
Allocated Positions	-	-	-	-	-	-

The *Community Development Grants and Loans* appropriation budgets expenditures in the General Fund made on behalf of several federal and local programs. These programs include: Community Development Block Grant, General Allocation and Native American grants, HOME, CDBG & HOME Program Income, and Affordable Housing Trust Program funds.

County Executive Office

Jan Christofferson, County Executive Officer

PUBLIC SAFETY APPROPRIATION FOR CONTINGENCIES FUND 110 / APPROPRIATION 01102

	Actual 2003-04	Actuals 2004-05	Requested 2005-06	Recommended 2005-06	Change %	Adopted 2005-06
Expenditures						
Services and Supplies	\$ -	\$143,684	\$552,892	\$552,892	285%	\$ 1
Capital Assets	-	-	-	-		600,000
Appropriations for Contingencies	-	-	300,000	300,000	100%	-
Net Budget:	\$ -	\$ 143,684	\$ 852,892	\$ 852,892	494%	\$ 600,001
Revenue						
Revenue from Use of Money and Property	\$ 36,824	\$ 148,911	\$ -	\$ -		\$ -
Other Financing Sources	300,000	300,000	300,000	300,000	0%	1,013,505
Total Revenue:	336,824	448,911	300,000	300,000	-33%	1,013,505
Net County Cost:	\$ (336,824)	\$ (305,227)	\$ 552,892	\$ 552,892	-281%	\$ (413,504)

This budget appropriates funds for unbudgeted emergency or other unanticipated, but essential, expenditures for the Public Safety Fund. During the year, funds may be appropriated from this budget only upon a four-fifths vote of the Board of Supervisors.

GOLD COUNTRY TOURISM & PROMOTIONS FUND 115 / APPROPRIATION 10970

	Actual 2003-04	Actuals 2004-05	Requested 2005-06	Recommended 2005-06	Change %	Adopted 2005-06
Expenditures						
Services and Supplies	\$ 3,255	\$ 9,268	\$ 66,824	\$ 66,824	621%	\$ 62,433
Capital Assets	-	-	50,000	50,000	100%	50,000
Other Financing Uses	221,373	-	205,000	205,000	100%	237,360
Intra Fund Charges	439	235,802	961	961	-100%	961
Net Budget:	\$ 225,067	\$ 245,070	\$ 322,785	\$ 322,785	32%	\$ 350,754
Revenue						
Taxes	\$ 235,142	\$ 238,341	\$ 205,000	\$ 205,000	-14%	\$ 205,000
Revenue from Use of Money and Property	4,823	4,556	4,000	4,000	-12%	4,000
Total Revenue:	239,965	242,897	209,000	209,000	-14%	209,000.00
Net County Cost:	\$ (14,898)	\$ 2,173	\$ 113,785	\$ 113,785	5136%	\$ 141,754
Allocated Positions	-	-	-	-	0%	-

To encourage tourism and business development of Western Placer County through advertising and promotional activities. In Western Placer County, the Office of Economic Development works in coordination with the Placer Visitor's Council for visitor and resident promotions.

County Executive Office

Jan Christofferson, County Executive Officer

LAKE TAHOE TOURISM & PROMOTION FUND 145 / APPROPRIATION 10850

	Actual 2003-04	Actuals 2004-05	Requested 2005-06	Recommended 2005-06	Change %	Adopted 2005-06
Expenditures						
Services and Supplies	\$ 2,856,487	\$ 3,236,098	\$ 3,622,864	\$ 3,822,864	18%	\$ 4,323,497
Intra Fund Charges	219,481	295,473	277,136	277,136	-6%	277,136
Net Budget:	\$ 3,075,968	\$ 3,536,571	\$ 3,900,000	\$ 4,100,000	16%	\$ 4,600,633
Revenue						
Taxes	\$ 4,101,233	\$ 4,555,407	\$ 3,900,000	\$ 4,100,000	-10%	\$ 4,100,000
Revenue from Use of Money & Property	19,963	45,216	-	-	-100%	-
Total Revenue:	4,121,196	4,600,623	3,900,000	4,100,000	-11%	4,100,000
Net County Cost:	\$ (1,045,228)	\$ (1,064,052)	\$ -	\$ -	-100%	\$ 500,633
Allocated Positions	-	-	-	-	0%	-

This budget provides funding for the North Lake Tahoe Resort Association (NLTRA) marketing and promotions, visitor services, public improvements and infrastructure projects for the Tahoe community. Tourism and business development is encouraged in Placer County through advertising and promotional activities. In 1995 the Board of Supervisors approved the formation of the NLTRA and appointed a Board of Directors, comprised of representatives from various North Lake Tahoe tourism-related industries, to recommend and oversee funding allocations for the Tahoe community. NLTRA activities include marketing and promotions, visitor services, public improvements and infrastructure projects.

OPEN SPACE FUND 150 / APPROPRIATION 22400

	Actual 2003-04	Actuals 2004-05	Requested 2005-06	Recommended 2005-06	Change %	Adopted 2005-06
Expenditures						
Services and Supplies	\$ 4,475	\$ 205,700	\$ 50,000	\$ 50,000	-76%	\$ 69,300
Capital Assets	3,854,000	922,331	-	-	-100%	20,168
Other Financing Uses	-	-	-	-	0%	1,526,414
Gross Budget:	3,858,475	1,128,031	50,000	50,000	-96%	1,615,882
Intra Fund Credits	-	-	-	-	0%	-
Net Budget:	\$ 3,858,475	\$ 1,128,031	\$ 50,000	\$ 50,000	-96%	\$ 1,615,882
Revenue						
Revenue from Use of Money and Property	\$ 62,412	\$ 59,743	\$ 30,000	\$ 30,000	-50%	\$ 30,000
Intergovernmental Revenue	377,764	170,891	85,000	85,000	-50%	83,000
Miscellaneous Revenue	1,275,065	26,313	50,000	50,000	90%	50,000
Other Financing Sources	1,000,000	1,000,000	1,200,000	1,000,000	0%	1,250,000
Total Revenue:	2,715,241	1,256,947	1,365,000	1,165,000	-7%	1,413,000
Net County Cost:	\$ 1,143,234	\$ (128,916)	\$ (1,315,000)	\$ (1,115,000)	765%	\$ 202,882
Allocated Positions	-	-	-	-	0%	-

The Open Space fund provides a mechanism for acquisitions of open space property and easements, and capital improvements, which conserve Placer County's diversity of landscapes and natural resources through the use of incentive, based programs. These programs support the economic viability of the County, enhance property values and further the natural resource goals of the Placer County General Plan and associated general plans of the six cities within the County. The program also supports retention of important scenic and historic areas, preserves diversity of plant and animal communities, and protects endangered and other special status plant and animal species.

Nondepartmental

County Executive Office

Jan Christofferson, County Executive Officer

COUNTYWIDE SYSTEMS INTERNAL SERVICE FUND FUND 250104 / APPROPRIATION 06240

	Actual 2003-04	Actuals 2004-05	Requested 2005-06	Recommended 2005-06	Change %	Adopted 2005-06
Operating Expenses						
Services and Supplies	\$ 3,691,613	\$ 2,631,241	\$ 1,502,649	\$ 1,502,649	-43%	\$ 2,689,199
Other Charges	66,625	195,613	-	-	-100%	30,000
Other Financing Uses	-	-	-	-	0%	-
Total Operating Expenditures:	\$ 3,758,238	\$ 2,826,854	\$ 1,502,649	\$ 1,502,649	-47%	\$ 2,719,199
Revenue						
Revenue from Use of Money and Property	\$ 66,920	\$ 110,483	\$ 95,000	\$ 95,000	-14%	95,000
Intergovernmental Revenue	-	-	-	-	0%	-
Charges for Services	1,302,621	1,267,301	1,532,239	1,532,239	21%	1,532,239
Miscellaneous Revenue	-	-	-	-	0%	-
Other Financing Sources	2,901,076	75,635	-	-	-100%	-
Total Revenue:	4,270,617	1,453,419	1,627,239	1,627,239	12%	1,627,239
Net Income (Loss)	\$ 512,379	\$ (1,373,435)	\$ 124,590	\$ 124,590	-109%	\$ (1,091,960)
Fixed Assets	\$ 705,146	\$ -	\$ -	\$ -	0%	\$ -
Allocated Positions	-	-	-	-	0%	-

The Countywide Systems Internal Service Fund provides funding for development, implementation, maintenance, and upgrading of the Performance Accounting System (PAS) and Payroll Personnel System, other countywide systems, and special technology project planning and coordination.

**COUNTY EXECUTIVE OFFICE
NON DEPARTMENTAL APPROPRIATION
APPROPRIATION SUMMARY
Fiscal Year 2005-06**

ADMINISTERED BY:		COUNTY EXECUTIVE OFFICER	
Appropriations	FY 2004-05	FY 2005-06	
	Actual	Position Allocations	BOS Adopted Position Allocations
GENERAL FUND			
Appropriation for Contingencies	\$ -	0	\$ 5,153,708 0
Community & Agency Support	4,591,200	0	6,203,944 0
Contribution to Facilities and Infrastructure	26,919,357	0	33,123,990 0
Criminal Justice Other Programs	8,682,581	0	9,375,272 0
Contribution to Public Safety	39,645,439	0	50,314,395 0
Contribution to Health & Human Services	4,612,276	0	2,243,584 0
Contribution to Other Debt Service	893,590	0	889,218 0
Subtotal General Fund	\$ 85,344,443	0	\$ 107,304,111 0
OTHER OPERATING FUNDS			
Community Development Grants - Fund 104	\$ 1,661,899	0	\$ 3,980,940 0
Criminal Justice CEO - Fund 110	143,684	0	600,001 0
Gold Country Tourism and Promotions - Fund 115	245,070	0	350,754 0
Lake Tahoe Tourism and Promotions - Fund 145	3,536,571	0	4,600,633 0
Open Space - Fund 150	1,128,031	0	1,615,882 0
Subtotal Other Operating Funds	\$ 6,715,255	0	\$ 11,148,210 0
INTERNAL SERVICE FUND			
Countywide Systems* - Fund 250/104	\$ 2,826,854	0	\$ 2,719,199 0
TOTAL ALL FUNDS	\$ 94,886,552	0	\$ 121,171,520 0

* Budget includes total operating expenses and fixed assets.

Appropriation for Contingencies-Fund 100

General Fund

Fund: 100

Subfund: 0

Appropriation: 9992

Budget Category (1)	Actual 2003-04 (2)	Actual 2004-05 (3)	Dept Req 2005-06 (4)	CEO Rec 2005-06 (5)	BOS Adopted 2005-06 (6)
Appropriation for Contingencies					
5600 Appropriation for Contingencies			8,000,000	6,926,793	5,153,708
Total Appropriation for Contingencies			8,000,000	6,926,793	5,153,708
Gross Budget			8,000,000	6,926,793	5,153,708
Net Budget			8,000,000	6,926,793	5,153,708
Less: Revenues					
6100 Current Secured Property Taxes Gen	(61,489,352)	(65,519,434)	(73,149,883)	(73,263,900)	(74,514,032)
6107 Unitary & Op Non-Unitary	(1,922,644)	(2,054,515)	(2,030,340)	(2,030,340)	(2,030,340)
6108 Property Tax Impounds		82,650			
6110 Current Secured Prop Taxes-Penalties	(27,026)	(37,408)			
6111 Current Unsecured Property Tax Gen	(1,919,074)	(2,274,107)	(2,110,982)	(2,110,982)	(2,210,982)
6117 Current Unsecured Prop Tax Pen	(201,786)	(183,860)	(137,139)	(137,139)	(137,139)
6132 Redemptions Gen Taxes	(21,873)	10,607	40,000	40,000	
6140 Property Taxes Prior Unsec	(64,966)	(44,056)	(30,000)	(30,000)	(30,000)
6146 Prop Tax Prior Unsec Pen	(168,247)	(146,003)	(100,000)	(100,000)	(100,000)
6155 ERAF/Bradley Burns In Lieu Sales/Use T		(3,060,265)	(3,115,750)	(3,115,750)	(3,243,465)
6156 Sales & Use Taxes	(12,568,867)	(10,154,176)	(9,880,043)	(9,880,043)	(10,180,043)
6160 Timber Tax Guarantee	(47,967)	(83,178)	(55,000)	(55,000)	(55,000)
6166 Aircraft	(121,849)	(147,704)	(120,000)	(120,000)	(120,000)
6167 Hotel/Motel tax	(2,969,298)	(3,275,279)	(2,969,297)	(2,969,297)	(3,269,297)
6169 Race Horse Tax	(30)	(60)			
6171 Supplemental - Property Taxes Current	(5,451,601)	(8,605,268)	(4,600,000)	(4,600,000)	(5,600,000)
6262 Property Tax Penalties	(3,355,180)	(3,292,825)	(2,652,700)	(2,652,700)	(2,652,700)
6287 Property Tx In Lieu of Vehicle Lic Fee		(19,411,503)	(19,411,503)	(19,411,503)	(20,058,611)
6770 Franchises	(1,333,356)	(1,344,655)	(1,333,356)	(1,333,356)	(1,333,356)
6950 Interest	37	(41,672)			
7148 Federal In Lieu Taxes	(74,721)	(77,643)			
7152 State Highway Vehicle In-Lieu (A)	(6,909,151)	(5,653,589)			
7205 Homeowners Property Tax Reduction	(940,804)	(992,336)	(866,445)	(866,445)	(866,445)
7234 State Aid - Mandated Costs			317,000	319,500	319,500
7295 Other Govts - A/87 Investment Trust	(25,290)	(22,107)			
7407 State Highway Vehicle In-Lieu (B)	(3,661,299)	(31,472)			
8100 Assessment/Tax Collection Fees	(53,362)	(86,805)	(44,000)	(44,000)	(44,000)
8212 Other General Reimbursement		(3,115)			
8219 Casino - Sales Tax In Lieu	(152,883)	(191,744)			
8220 Casino - Property Tax In Lieu	(163,712)	(1,790,024)			
8527 Transfer In A-87 Costs	(2,158,946)	(3,043,711)	(9,399,067)	(9,182,981)	(9,182,981)
8764 Miscellaneous Revenues	(22,834)	(14,285)			
8768 Revenue Cancelled Warrants	(65,335)	(48,914)			
Total Revenues	(105,891,416)	(131,538,456)	(131,648,505)	(131,543,936)	(135,308,891)
Net County Cost	(105,891,416)	(131,538,456)	(123,648,505)	(124,617,143)	(130,155,183)

Community and Agency Support

General Fund

Fund: 100

Subfund: 0

Appropriation: 10070

Budget Category (1)	Actual 2003-04 (2)	Actual 2004-05 (3)	Dept Req 2005-06 (4)	CEO Rec 2005-06 (5)	BOS Adopted 2005-06 (6)
Services & Supplies					
2050 Communications - Radio	114,201	108,152	114,152	114,152	114,152
2140 Gen Liability Ins	783,194	689,565			
2439 Membership/Dues	107,218	104,464	126,757	126,757	126,757
2456 Misc Expense	3,925	6,221	29,000	29,000	29,000
2500 Special Contributions	93,208	82,275	100,000	100,000	100,000
2511 Printing	2,055	1,937			
2555 Prof/Spec Svcs - Purchased	286,677	286,911	741,026	741,026	741,026
2709 Rents & Leases - Computer SW	18,963	16,402	9,890	9,890	9,890
2744 Small Tools & Instruments	70,413	425			
2838 Special Dept Expense-1099 Repor	90				
2840 Special Dept Expense	36,675	54,417	315,000	315,000	315,000
2931 Travel & Transportation	1,260				
Total Services & Supplies	1,517,879	1,350,769	1,435,825	1,435,825	1,435,825
Other Charges					
3390 Placer Co Redevelopment			165,000	165,000	165,000
3395 Contrib to Other Agencies	317,977	405,881	1,146,792	1,146,792	1,207,423
Total Other Charges	317,977	405,881	1,311,792	1,311,792	1,372,423
Other Financing Uses					
3775 Operating Transfer Out	3,053,850	1,152,280	1,135,980	1,135,980	1,235,980
3776 Contrib Auto Working Capital		65,106			
3780 Contrib to Other Funds	1,145,808	1,599,753	2,167,801	1,967,801	2,217,801
Total Other Financing Uses	4,199,658	2,817,139	3,303,781	3,103,781	3,453,781
Charges From Departments					
5773 I/T-Library Services	399,071	46,582			
5840 I/T Special Dept Expense		30,829			
5891 I/T-Fish & Game Services	1,855				
Total Charges From Departments	400,926	77,411			
Gross Budget	6,436,440	4,651,200	6,051,398	5,851,398	6,262,029
Less: Charges to Departments					
5002 I/T - County General Fund	(60,000)	(60,000)	(58,085)	(58,085)	(58,085)
Total Charges to Departments	(60,000)	(60,000)	(58,085)	(58,085)	(58,085)
Net Budget	6,376,440	4,591,200	5,993,313	5,793,313	6,203,944
Less: Revenues					
6869 Emergency Med Service Fines	(137,192)	(103,332)	(40,000)	(40,000)	(40,000)
6950 Interest		(44,885)			
7254 Forest Reserve - Title III		(86,025)			(2,000)
8764 Miscellaneous Revenues	(59,829)				
8780 Contributions from Other Funds	(17,500)				
8792 Interest Income-Loan Repayment	(60,687)				
8985 Contributions		(1,663,987)			
Total Revenues	(275,208)	(1,898,229)	(40,000)	(40,000)	(42,000)
Net County Cost	6,101,232	2,692,971	5,953,313	5,753,313	6,161,944

GF Contrib-Facilities and Infrastructure

General Fund

Fund: 100

Subfund: 0

Appropriation: 10790

Budget Category (1)	Actual 2003-04 (2)	Actual 2004-05 (3)	Dept Req 2005-06 (4)	CEO Rec 2005-06 (5)	BOS Adopted 2005-06 (6)
Services & Supplies					
2555 Prof/Spec Svcs - Purchased			580,000	580,000	580,000
2556 Prof/Spec Svcs - County	186,049	182,401	586,049	663,807	663,807
2700 Countywide Septage Study			110,000	110,000	110,000
2709 Rents & Leases - Computer SW	21,640	24,631	33,132	33,132	33,132
2727 Rents & Leases - Bldgs & Impr	29	612	1,537,758	1,460,000	
2840 Special Dept Expense	433,333	433,333	5,233,333	5,233,333	5,233,333
Total Services & Supplies	641,051	640,977	8,080,272	8,080,272	6,620,272
Other Financing Uses					
3778 Operating Transfer Out - Capital I	4,344,897	17,895,982	10,000,000	9,325,910	17,526,320
3779 Operating Transfer Out - Roads	5,800,896	4,040,896			
3780 Contrib to Other Funds	1,460,000	3,460,000	6,020,896	6,290,896	8,095,896
Total Other Financing Uses	11,605,793	25,396,878	16,020,896	15,616,806	25,622,216
Charges From Departments					
5556 I/T - Professional Services	856,155	881,502	956,502	881,502	881,502
Total Charges From Departments	856,155	881,502	956,502	881,502	881,502
Gross Budget	13,102,999	26,919,357	25,057,670	24,578,580	33,123,990
Net Budget	13,102,999	26,919,357	25,057,670	24,578,580	33,123,990
Less: Revenues					
7152 State Highway Vehicle In-Lieu ((3,316,896)				
8527 Transfer In A-87 Costs	(336,147)	(935,600)			(554,385)
8954 Operating Transfers In			(554,385)	(554,385)	
8990 Operating Trans In - Capital Imp	(744,897)				
Total Revenues	(4,397,940)	(935,600)	(554,385)	(554,385)	(554,385)
Net County Cost	8,705,059	25,983,757	24,503,285	24,024,195	32,569,605

Criminal Justice Other Programs

General Fund

Fund: 100

Subfund: 0

Appropriation: 21480

Budget Category (1)	Actual 2003-04 (2)	Actual 2004-05 (3)	Dept Req 2005-06 (4)	CEO Rec 2005-06 (5)	BOS Adopted 2005-06 (6)
Salaries & Benefits					
1003 Extra Help			600	600	600
1310 Employee Group Ins	(4,075)				
1315 Workers Comp Insurance		137			
Total Salaries & Benefits	(4,075)	137	600	600	600
Services & Supplies					
2000 Services and Supplies	134				
2051 Communications - Telephone	1,702	1,697	2,000	2,000	2,000
2068 Food	180	188			
2086 Refuse Disposal		70			
2254 Witness & Criminal Indictment	30,060	23,140	34,300	34,300	34,300
2257 Witness Fees		284	4,000	4,000	4,000
2258 Defense Experts	81,812	187,394	300,000	231,651	231,651
2405 Materials - Bldgs & Impr	30,615	44,395	30,000	30,000	30,000
2456 Misc Expense	16	147			
2481 PC Acquisition	1,705				
2498 Contract Public Defender	4,312,678	4,580,285	4,834,260	4,834,260	4,834,260
2511 Printing	9,304	11,974	4,500	4,500	4,500
2522 Other Supplies	1,480	248			
2523 Office Supplies & Exp	412	820	13,000	13,000	13,000
2524 Postage	719	956	1,000	1,400	1,400
2528 Services	1,489	1,867			
2540 Court Reporting			2,500	2,500	2,500
2541 Court Appointed Counsel	312,319	264,019	250,000	310,830	310,830
2542 Court Reporting Outside Vendor	1,035	363			
2543 Investigators	51,660	73,945	60,000	71,833	71,833
2545 Extraordinary Homicides			125,000	125,000	125,000
2555 Prof/Spec Svcs - Purchased	48,902	65,179	95,137	65,000	65,000
2561 Legal Services			1,000	1,000	1,000
2701 Publications & Legal Notices	84				
2709 Rents & Leases - Computer SW	20,227	20,207	15,124	15,124	15,124
2710 Rents & Leases - Equipment		1,375			
2727 Rents & Leases - Bldgs & Impr	42,610	47,609	68,030	68,030	68,030
2838 Special Dept Expense-1099 Repor		167			
2840 Special Dept Expense	172,908	172,911	172,901	172,901	172,901
2844 Training	1,890		2,000	2,000	2,000
2860 Library Materials		15			
2931 Travel & Transportation	362	533			
2932 Mileage	30,005	22,842	29,500	29,500	29,500
2955 Prof & Spec Serv & Med	151,369	99,709	150,000	150,000	150,000
2966 Drug & Alcohol Testing		13,440			
Total Services & Supplies	5,305,677	5,635,779	6,194,252	6,168,829	6,168,829
Other Charges					
3395 Contrib to Other Agencies	790,254	114,000	114,000	130,000	130,000
3972 St Ct Oper - MOE	2,349,883	2,519,150	2,448,216	2,454,711	2,454,711
Total Other Charges	3,140,137	2,633,150	2,562,216	2,584,711	2,584,711
Other Financing Uses					
3778 Operating Transfer Out - Capital I					75,000
Total Other Financing Uses					75,000
Charges From Departments					
5405 I/T Maintenance - Bldgs & Improvem	108,522	128,399	153,553	153,553	153,553
5550 I/T - Administration	3,482	11,804	12,579	12,579	12,579
5555 I/T Prof/Special Services - Purchase	160				
5556 I/T - Professional Services	47,683	47,683	130,000	130,000	130,000
5965 I/T Utilities	195,167	225,629	225,000	250,000	250,000
Total Charges From Departments	355,014	413,515	521,132	546,132	546,132

Criminal Justice Other Programs

General Fund

Fund: 100

Subfund: 0

Appropriation: 21480

Budget Category (1)	Actual 2003-04 (2)	Actual 2004-05 (3)	Dept Req 2005-06 (4)	CEO Rec 2005-06 (5)	BOS Adopted 2005-06 (6)
Gross Budget	8,796,753	8,682,581	9,278,200	9,300,272	9,375,272
Net Budget	8,796,753	8,682,581	9,278,200	9,300,272	9,375,272
Less: Revenues					
6850 Vehicle Code Fines	(40,039)	(39,099)	(37,000)	(37,000)	(37,000)
6856 Other Court Fines	(902,707)	(1,239,551)	(900,000)	(900,000)	(900,000)
6860 Forfeitures & Penalties	(14,824)	(90)	(10,000)		
6867 Civil Assessmnt 1214.1 PC	(333,386)	(420,384)	(295,000)	(450,087)	(450,087)
6871 Traffic School Fees-77%	(1,983,177)	(1,645,496)	(1,800,000)	(1,828,592)	(1,828,592)
6881 Parking Surcharge	(29,420)	(26,821)	(25,000)	(26,834)	(26,834)
6882 Administrative Screening Fees	(28,027)	(43,570)	(24,000)	(33,716)	(33,716)
6883 Citation Processing Fee	(9,860)	(10,843)	(9,000)	(10,447)	(10,447)
6884 Penalty Assess-PC 1464	(476,141)	(562,449)	(450,000)	(515,460)	(515,460)
6885 Rec/Index Fee-GC 27361	(885,585)	(811,484)	(872,000)	(831,482)	(831,482)
6887 Traffic School Fees-\$24	(516,915)	(447,484)	(520,000)	(479,483)	(479,483)
7479 Other Govts-Trial Courts	(86,551)	(86,451)			
8126 Public Defender Fees	(57,520)	(47,089)	(57,000)	(53,370)	(53,370)
8144 Dispute Resolution Program Fee	(42,956)		(60,000)	(60,000)	(60,000)
8145 Court Fees/Costs	(115,956)	(131,670)	(100,000)	(122,390)	(122,390)
8146 Probate/Guardianship Investiga	(3,467)	(1,787)			
8764 Miscellaneous Revenues	(369)	(57,881)	(600)	(85,000)	(85,000)
8780 Contributions from Other Funds		(65,000)			
Total Revenues	(5,526,900)	(5,637,149)	(5,159,600)	(5,433,861)	(5,433,861)
Net County Cost	3,269,853	3,045,432	4,118,600	3,866,411	3,941,411

GF Contribution Public Safety

General Fund

Fund: 100

Subfund: 0

Appropriation: 21700

Budget Category (1)	Actual 2003-04 (2)	Actual 2004-05 (3)	Dept Req 2005-06 (4)	CEO Rec 2005-06 (5)	BOS Adopted 2005-06 (6)
Services & Supplies					
2555 Prof/Spec Svcs - Purchased	17,871	57,450	100,000	100,000	100,000
2709 Rents & Leases - Computer SW	71,215				
3547 AB2838 - LAFCO Fees	134,203	134,203	134,202	134,202	134,202
Total Services & Supplies	223,289	191,653	234,202	234,202	234,202
Other Financing Uses					
3775 Operating Transfer Out	475,000	850,000	889,855	898,010	1,098,010
3780 Contrib to Other Funds	38,184,315	38,603,786	47,060,977	47,060,977	48,801,772
Total Other Financing Uses	38,659,315	39,453,786	47,950,832	47,958,987	49,899,782
Charges From Departments					
5880 I/T-Public Safety Svcs			180,411	180,411	180,411
Total Charges From Departments			180,411	180,411	180,411
Gross Budget	38,882,604	39,645,439	48,365,445	48,373,600	50,314,395
Net Budget	38,882,604	39,645,439	48,365,445	48,373,600	50,314,395
Less: Revenues					
8764 Miscellaneous Revenues	3,052				
Total Revenues	3,052				
Net County Cost	38,885,656	39,645,439	48,365,445	48,373,600	50,314,395

GF Contrib Health & Human Services

General Fund

Fund: 100

Subfund: 0

Appropriation: 43000

Budget Category (1)	Actual 2003-04 (2)	Actual 2004-05 (3)	Dept Req 2005-06 (4)	CEO Rec 2005-06 (5)	BOS Adopted 2005-06 (6)
Services & Supplies					
2555 Prof/Spec Svcs - Purchased		2,652			
2709 Rents & Leases - Computer SW	15,910	9,567			
2840 Special Dept Expense			140,000		2,046,680
Total Services & Supplies	15,910	12,219	140,000		2,046,680
Other Charges					
3080 Support & Care of Persons	16,238	784	44,061	44,061	44,061
Total Other Charges	16,238	784	44,061	44,061	44,061
Other Financing Uses					
3289 County Contrib to MIA	958,526	2,236,408			
3295 County Contrib - Community Clin	671,271				
3775 Operating Transfer Out	1,724,102	2,003,668			
3782 County Contrib to CCS	641,134	303,535			
Total Other Financing Uses	3,995,033	4,543,611			
Charges From Departments					
5422 I/T - Medical, Dental & Lab Supplie	10,000				
5817 I/T- IHHS Public Authority			96,653	97,181	97,181
5890 I/T-Community Services Program	55,662	55,662	55,662	55,662	55,662
Total Charges From Departments	65,662	55,662	152,315	152,843	152,843
Gross Budget	4,092,843	4,612,276	336,376	196,904	2,243,584
Net Budget	4,092,843	4,612,276	336,376	196,904	2,243,584
Less: Revenues					
7393 VLF-Social Services	(263,440)	(295,525)	(295,525)	(295,525)	(295,525)
7397 VLF-Health	(3,906,945)	(3,850,124)	(3,850,124)	(3,850,124)	(3,850,124)
7398 VLF Mental Health	(1,256,608)	(1,353,829)	(1,355,563)	(1,355,563)	(1,355,563)
7399 State Aid Public Asst Realign	(6,194,844)	(7,420,936)	(7,460,499)	(7,460,499)	(9,507,179)
7400 State Aid Mental Health Realign	(3,980,400)	(3,748,077)	(3,748,076)	(3,748,076)	(3,748,076)
7401 State Aid Health Realign	(1,555,879)	(1,459,207)	(1,459,207)	(1,459,207)	(1,459,207)
7403 State Aid Calif Childrens Svc Re		(41,993)			
7404 State Aid Stabilization Realign	(92,000)				
7425 State Rlgnd - VLF Growth	(20,111)	(323,853)			
7426 State Aid Public Asst Rlgnd Grow	(146,349)	(600,830)			
7428 State Aid Health Rlgnd Growth	(16,322)				
8219 Casino - Sales Tax In Lieu	(76,441)	(95,872)			
Total Revenues	(17,509,339)	(19,190,246)	(18,168,994)	(18,168,994)	(20,215,674)
Net County Cost	(13,416,496)	(14,577,970)	(17,832,618)	(17,972,090)	(17,972,090)

Contribution to Other Debt Service

General Fund

Fund: 100

Subfund: 0

Appropriation: 89350

Budget Category (1)	Actual 2003-04 (2)	Actual 2004-05 (3)	Dept Req 2005-06 (4)	CEO Rec 2005-06 (5)	BOS Adopted 2005-06 (6)
Services & Supplies					
2555 Prof/Spec Svcs - Purchased	14,225				
2709 Rents & Leases - Computer SW	1,628	1,843	1,523	1,523	1,523
2840 Special Dept Expense	170				
Total Services & Supplies	16,023	1,843	1,523	1,523	1,523
Other Financing Uses					
3780 Contrib to Other Funds	844,628	891,747	887,695	887,695	887,695
Total Other Financing Uses	844,628	891,747	887,695	887,695	887,695
Gross Budget	860,651	893,590	889,218	889,218	889,218
Net Budget	860,651	893,590	889,218	889,218	889,218
Less: Revenues					
Total Revenues					
Net County Cost	860,651	893,590	889,218	889,218	889,218

Community Development Grants and Loans

Community Revitalization Fund

Fund: 104

Subfund: 0

Appropriation: 22770

Budget Category (1)	Actual 2003-04 (2)	Actual 2004-05 (3)	Dept Req 2005-06 (4)	CEO Rec 2005-06 (5)	BOS Adopted 2005-06 (6)
Services & Supplies					
2439 Membership/Dues		75			
2511 Printing		2,302	500	500	1,500
2524 Postage		273	400	400	600
2555 Prof/Spec Svcs - Purchased		177,444	163,757	163,757	74,389
2556 Prof/Spec Svcs - County		434,071	483,887	483,887	448,793
2701 Publications & Legal Notices		1,820	1,700	1,700	5,300
2709 Rents & Leases - Computer SW		6,535			
2727 Rents & Leases - Bldgs & Impr		5,949			
2840 Special Dept Expense		10			
2844 Training		415			375
2931 Travel & Transportation		1,007	1,400	1,400	2,225
2941 County Vehicle Mileage		80			
Total Services & Supplies		629,981	651,644	651,644	533,182
Other Charges					
3760 CDBG Loans		557,793	993,815	993,815	3,147,158
3762 HOME Loans		512,624	216,000	216,000	250,600
3785 Local Matching Funds		3,476			
3909 Taxes and Assessments		974			
Total Other Charges		1,074,867	1,209,815	1,209,815	3,397,758
Other Financing Uses					
3780 Contrib to Other Funds		(61,217)			50,000
Total Other Financing Uses		(61,217)			50,000
Charges From Departments					
5556 I/T - Professional Services		18,268			
Total Charges From Departments		18,268			
Gross Budget		1,661,899	1,861,459	1,861,459	3,980,940
Net Budget		1,661,899	1,861,459	1,861,459	3,980,940
Less: Revenues					
6950 Interest		(11,934)			
7232 State Aid - Other		(934,440)	(1,157,825)	(1,157,825)	(2,901,093)
7285 Local Matching Funds		(77,100)			
8780 Contributions from Other Funds			(133,634)	(133,634)	(50,000)
8782 Contributions from Other Agencies		(101,359)			(150,716)
8790 Program Income		(1,208)			
8791 Principal Income-Loan Repayment		(505,172)	(493,000)	(493,000)	(493,000)
8792 Interest Income-Loan Repayment		(88,209)	(77,000)	(77,000)	(77,000)
8954 Operating Transfers In		(2,772,328)			
8985 Contributions		(1,376)			
Total Revenues		(4,493,126)	(1,861,459)	(1,861,459)	(3,671,809)
Net County Cost		(2,831,227)			309,131

Criminal Justice CEO

Public Safety Operations Fund

Fund: 110

Subfund: 0

Appropriation: 1102

Budget Category (1)	Actual 2003-04 (2)	Actual 2004-05 (3)	Dept Req 2005-06 (4)	CEO Rec 2005-06 (5)	BOS Adopted 2005-06 (6)
Services & Supplies					
2068 Food		100,000			
2555 Prof/Spec Svcs - Purchased		43,684	200,000	200,000	
2840 Special Dept Expense			352,892	352,892	1
Total Services & Supplies		143,684	552,892	552,892	1
Fixed Assets					
4451 Equipment					600,000
Total Fixed Assets					600,000
Appropriation for Contingencies					
5600 Appropriation for Contingencies			300,000	300,000	
Total Appropriation for Contingencies			300,000	300,000	
Gross Budget		143,684	852,892	852,892	600,001
Net Budget		143,684	852,892	852,892	600,001
Less: Revenues					
6950 Interest	(36,824)	(148,911)			
8779 Contributions from General Fund	(300,000)	(300,000)	(300,000)	(300,000)	(1,013,505)
Total Revenues	(336,824)	(448,911)	(300,000)	(300,000)	(1,013,505)
Net County Cost	(336,824)	(305,227)	552,892	552,892	(413,504)

Gold Country Tourism and Promotions

Gold Country Tourism and Promotio

Fund: 115

Subfund: 0

Appropriation: 10970

Budget Category (1)	Actual 2003-04 (2)	Actual 2004-05 (3)	Dept Req 2005-06 (4)	CEO Rec 2005-06 (5)	BOS Adopted 2005-06 (6)
Services & Supplies					
2511 Printing	562	891	576	576	576
2709 Rents & Leases - Computer SW	788	741	557	557	557
2897 West Slope - Other Activity		3,500	65,691	65,691	61,300
3551 Transfer Out A-87 Costs	1,905	4,136			
Total Services & Supplies	3,255	9,268	66,824	66,824	62,433
Fixed Assets					
4151 Buildings & Improvements			50,000	50,000	50,000
Total Fixed Assets			50,000	50,000	50,000
Other Financing Uses					
3775 Operating Transfer Out	221,373		205,000	205,000	237,360
Total Other Financing Uses	221,373		205,000	205,000	237,360
Charges From Departments					
5556 I/T - Professional Services	439	235,802	961	961	961
Total Charges From Departments	439	235,802	961	961	961
Gross Budget	225,067	245,070	322,785	322,785	350,754
Net Budget	225,067	245,070	322,785	322,785	350,754
Less: Revenues					
6167 Hotel/Motel tax	(235,142)	(238,341)	(205,000)	(205,000)	(205,000)
6950 Interest	(4,823)	(4,556)	(4,000)	(4,000)	(4,000)
Total Revenues	(239,965)	(242,897)	(209,000)	(209,000)	(209,000)
Net County Cost	(14,898)	2,173	113,785	113,785	141,754

Lake Tahoe Tourism and Promotions

Lake Tahoe Tourism and Promotions

Fund: 145

Subfund: 0

Appropriation: 10850

Budget Category (1)	Actual 2003-04 (2)	Actual 2004-05 (3)	Dept Req 2005-06 (4)	CEO Rec 2005-06 (5)	BOS Adopted 2005-06 (6)
Services & Supplies					
2555 Prof/Spec Svcs - Purchased			46,000	46,000	46,000
2709 Rents & Leases - Computer SW	9,351	8,843	7,389	7,389	7,389
2840 Special Dept Expense	974				
2898 No Tahoe Resort Assn	2,846,162	3,227,255	3,569,475	3,769,475	4,270,108
Total Services & Supplies	2,856,487	3,236,098	3,622,864	3,822,864	4,323,497
Other Financing Uses					
3780 Contrib to Other Funds		5,000			
Total Other Financing Uses		5,000			
Charges From Departments					
5555 I/T Prof/Special Services - Purchase		40,000			
5556 I/T - Professional Services	219,481	255,473	277,136	277,136	277,136
Total Charges From Departments	219,481	295,473	277,136	277,136	277,136
Gross Budget	3,075,968	3,536,571	3,900,000	4,100,000	4,600,633
Net Budget	3,075,968	3,536,571	3,900,000	4,100,000	4,600,633
Less: Revenues					
6167 Hotel/Motel tax	(4,101,233)	(4,555,407)	(3,900,000)	(4,100,000)	(4,100,000)
6950 Interest	(19,963)	(45,216)			
Total Revenues	(4,121,196)	(4,600,623)	(3,900,000)	(4,100,000)	(4,100,000)
Net County Cost	(1,045,228)	(1,064,052)			500,633

Open Space

Open Space Fund

Fund: 150

Subfund: 0

Appropriation: 22400

Budget Category (1)	Actual 2003-04 (2)	Actual 2004-05 (3)	Dept Req 2005-06 (4)	CEO Rec 2005-06 (5)	BOS Adopted 2005-06 (6)
Services & Supplies					
2840 Special Dept Expense	4,475	205,700	50,000	50,000	69,300
Total Services & Supplies	4,475	205,700	50,000	50,000	69,300
Fixed Assets					
4001 Land	3,633,869	922,331			20,168
4151 Buildings & Improvements	220,131				
Total Fixed Assets	3,854,000	922,331			20,168
Other Financing Uses					
3778 Operating Transfer Out - Capital I					1,361,414
3780 Contrib to Other Funds					165,000
Total Other Financing Uses					1,526,414
Gross Budget	3,858,475	1,128,031	50,000	50,000	1,615,882
Net Budget	3,858,475	1,128,031	50,000	50,000	1,615,882
Less: Revenues					
6950 Interest	(62,412)	(59,743)	(30,000)	(30,000)	(30,000)
7224 State Open Space Subven	(88,764)	(83,071)	(85,000)	(85,000)	(83,000)
7232 State Aid - Other		(87,820)			
7254 Forest Reserve - Title III	(289,000)				
8746 Grants-Private Funds	(500,000)				
8755 Donation		(26,313)	(50,000)	(50,000)	(50,000)
8764 Miscellaneous Revenues	(775,065)				
8779 Contributions from General Fun	(1,000,000)	(1,000,000)	(1,200,000)	(1,000,000)	(1,250,000)
Total Revenues	(2,715,241)	(1,256,947)	(1,365,000)	(1,165,000)	(1,413,000)
Net County Cost	1,143,234	(128,916)	(1,315,000)	(1,115,000)	202,882

State Controller
County Budget Act
(1985)

County of Placer
State of California
Operations of Internal Service Fund
Operational Statement for the Fiscal Year 2005-06

County Budget Form
Schedule 10

Fund: 250 County Services Fund					
Subfund: 104 Countywide Systems					
Budget Unit: 6240 Countywide Systems					Approved Adopted by the Board of Supervisors 2005-06 (6)
Operating Detail (1)	Actual 2003-04 (2)	Actual 2004-05 (3)	Department Request 2005-06 (4)	Recommended by C.E.O. 2005-06 (5)	
Operating Income					
8193 Other Services	1,302,621	1,267,301	1,532,239	1,532,239	1,532,239
Total Operating Income	1,302,621	1,267,301	1,532,239	1,532,239	1,532,239
Operating Expenses					
2051 Communications - Telephone	25,615	6,989			
2273 Parts	781	1,290			
2290 Maintenance - Equipment	61,616	100,530	235,000	235,000	235,000
2292 Maintenance - Software	338,196	377,426	404,700	404,700	404,700
2405 Materials - Bldgs & Impr	7,106	3,514			
2481 PC Acquisition	13,661	1,898			
2511 Printing	9,452	1,205			
2521 Operating Supplies		3,023			
2523 Office Supplies & Exp	8,093	27			
2524 Postage	152	16			
2555 Prof/Spec Svcs - Purchased	2,466,333	1,279,682	182,000	182,000	565,801
2556 Prof/Spec Svcs - County	135,521	127,677	82,902	82,902	82,902
2709 Rents & Leases - Computer S	14,144	18,724			
2710 Rents & Leases - Equipment	466,491	424,628	433,000	433,000	433,000
2727 Rents & Leases - Bldgs & Impr	22,576	4,740			
2838 Special Dept Expense-1099 Rep	1,444	303			
2840 Special Dept Expense	44,098	(6,152)			726,549
2844 Training	30,200	47,068			76,200
2931 Travel & Transportation	22,505	10,484			
2932 Mileage	2,028	94			
2965 Utilities	6,999	909			
3551 Transfer Out A-87 Costs	14,602	227,166	165,047	165,047	165,047
3701 Equipment Depreciation	5,938	164,449			
3838 Interest on Other L/T Debt	60,687				
3851 Interest		31,164			30,000
Total Operating Expenses	3,758,238	2,826,854	1,502,649	1,502,649	2,719,199
Net Operating Income (Loss)	(2,455,617)	(1,559,553)	29,590	29,590	(1,186,960)
Non-Operating Revenue (Expense)					
6950 Interest	127,607	110,483	95,000	95,000	95,000
8780 Contributions from Other Funds	2,820,075				
8954 Operating Transfers In	81,001	75,635			
Total Non-Operating Revenue (Expense)	3,028,683	186,118	95,000	95,000	95,000
Net Income (Loss)	573,066	(1,373,435)	124,590	124,590	(1,091,960)
Fixed Assets					
4451 Equipment	705,146				
Total Fixed Assets	705,146				